Then we come to the bridges. The Chief Engineer is looking into that matter.

As for grazing grounds for cattle I would suggest your communicating with the Conservator of Forests and enlisting his aid in restraining people who are practically levying fees when fees should not be levied. The Conservator is the man who can help you in that matter better than I can.

Then we come to wells in Brahmin streets at Ayikudi and Varadayyan *gramam*. Two estimates have been sanctioned and I see that there is also provision in the current year's budget for the purpose. Your wishes will be borne in mind with regard to encroachments on minor circuit areas. Whether full compliance will be possible it is difficult for me to say at present.

As for demonstration and the experimental farm, if you will convey your suggestions to the Director of Agriculture, he will try as far as possible to give effect to them. But the benign Government, I am afraid, may not entertain the idea of transferring the farm to the heart of the town. I have yet to learn that agriculturists and farm-labourers are town-dwellers.

As regards the jurisdiction of the Munsiff's Court at Shencotta which you propose should be raised to Rs. 3,000, so as to fall in line with that of the Tenkasi Civil Court, with the object of getting 20 or 25 cases a year from Tenkasi to Shencottah, I do not think it is worth while for the Government for the sake of gaining Rs. 2,000 or so, a year to make a departure from the fixed arrangement in regard to the jurisdiction in civil courts throughout the State. I do not propose to make any exception in this matter.

101. Needs of the Shencotta taluk.

MR. S. LAKSHMANA KARAYALAR (*Member, Municipal Council, Shencotta*) said that, for the whole of the Shencotta taluk, there was only one Government hospital located in the town. It could not be availed of by the people living in Ayikudi, Samburvadakara and the neighbouring villages which were situated at a distance of 8 to 11 miles from Shencotta. At least a dispensary should be opened at Ayikudi.

The Hanuman *nadi*, running through the villages of Ayikudi and Samburvadakara, had no bridges across it and all traffic, both wheeled and pedestrain, had to pass along the bed of the river. There were casualties every year during floods. To avoid future accidents, two bridges should be constructed across the river one at Ayikudi and the other at Samburvadakara.

The villages in the Shencotta taluk had no adequate supply of drinking water. The streams were dirty and the water impure. The number of public wells was few and besides they were dried up during summer. To improve the water supply in the taluk, new wells should be sunk in the several villages and such of the wells as were neglected should be repaired. The Public Works Department might be asked to enquire into the matter and do the needful.

Several industries were carried on in the Shencottah taluk and they deserved encouragement. The flax industry at Ayikudi for example was a very important one. The cultivation of flax, the extraction of fibre and the weaving of the fibre into gunny and canvas formed the chief pursuits of the Chanappa Chetties of the locality. If proper encouragement or protection was afforded, the whole of the supply of flax goods needed for various purposes in the taluk and for transport outside could be produced.

Similarly, the weavers of the taluk were an industrious class and lived in colonies at Samburvadakara and Shencotta. If adequate protection be given, the whole demand for coarse fabric for men and women could be met locally.

The pottery industry also needed encouragement.

The people engaged in the above industries lacked capital, and it was difficult to get loans on easy terms. A committee of officials and non-officials should be appointed to go into the question and suggest remedial measures and the Government should take immediate action on the lines of the recommendations of such a committee.

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The village roads in the taluk were not properly maintained. Ruts, pitfalls and pot-holes were numerous on the roads. The roads were also not metalled. In some places, shade trees had to be planted. The defects should be removed and adequate funds provided for the proper maintenance of the roads.

DEWAN'S REPLY: Mr. Lakshmana Karayalar, the question of a dispensary for Ayikudi will be taken up in connection with the budget for 1103. But meanwhile, I shall ask the Inspecting Medical Officer to make the necessary preliminary enquiries as to the need for it and the place where it can be located. I have already spoken about bridges across the Hanuman *nadi* and about the sinking of wells. Wells are being sunk at Samburvadakakara. Wells are also being sunk at Ayikudi and Martandapuram and elsewhere. So that the matter is in hand.

The Chief Engineer is taking up the question of maintenance of the roads there.

I do not know what sort of encouragement you want the Government to give to the flax industry or to the pottery industry or to the weaving industry. If what you want is industrial loans you can get them under the rules. If it is any other special form of encouragement you wish the Government to give to these people, will you please communicate your requests to the Director of Industries?

102. Needs of Merchants of Shencotta.

MR. M. SUBBIAH TEVAR (*Member, Nominated*) said that the rules regarding the return of account books produced in civil courts was not being strictly observed in practice. The merchants found it very difficult to carry on business without account books. Proper care was not taken for the safe custody of the documents kept in courts. The documents should be returned on the same day on which they were produced, after attested copies were taken; if that could not be done, they should atleast be kept in safe custody under the court seal.

The Income Tax officers insisted on the production of pro-notes and other unregistered documents for inspection by the accountants, discrediting the account books furnished by the merchants. For earning a small profit, the merchants had to sell a large stock and it would not ordinarily be possible to write false accounts for large amounts. If, however, false accounts were produced, the merchants could be exemplarily punished without discrediting the account books of all merchants. Again, the Collectors entrusted the examination of accounts to the clerks and passed the assessment orders on the basis of the statements prepared by the latter. Difficulty was experienced by the assessees on account of such a procedure and they very seldom got redress in appeal. There were no fixed rules about the several items of expenditure allowable for purpose of income tax. Many items of expenditure that were essential for and incidental to the earning of profits from any business were disallowed without assigning reasons. Definite instructions on the subject should therefore be issued.

Under the Excise Licensing System obtaining in the Shencotta taluk in respect of cocoanut oil and other dutiable articles, merchants were bound to keep and produce accounts whenever they were called upon to do so by the Excise authorities. The system was introduced in order to prevent smuggling into the adjoining British District. But it was really of no practical utility because it was not easy to smuggle articles. The only routes to British parts from the Shencotta taluk lay along the Customs houses. Further, carts could not easily be hired for transport of contraband articles. The fact that the Excise staff had not yet detected any case of smuggling proved that the licensing system might be abolished.

Under the rules, licenses for manufacturing jaggery-tobacco should be given freely. But only one license had been issued for the whole taluk although many applied for licenses. The total consumption of the stuff was about 30 candies for which the Government got a revenue of Rs. 3,000 by way of duty and the contractor also made a substantial profit. If more licenses were issued, a better stuff and a cheaper rate could be had.

Shencotta was once famous for its snuff. But on account of the licensing system, the taluk could not manufacture the snuff. Similarly, *beedies* also, which were once being manufactured in large quantities in the taluk, were imported from outside.

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